

2023

Use this worksheet to figure your California adjustments **after** application of the PAL rules.

Identifying Number

(a) Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive, transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column C. If the amount below is negative, transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 3, col. B.